JMAR Journal of Management Accounting Research

Volume Four Fall 1992

Contents

EDITORIAL
CHEE W. CHOW AND WILLIAM L. FERRARA v

INTEGRATED PERFORMANCE MEASUREMENT: MANAGEMENT ACCOUNTING TO SUPPORT THE NEW MANUFACTURING REALITIES
ALFRED J. NANNI, JR., J. ROBB DIXON, AND THOMAS E. VOLLMANN 1

A CASE STUDY ON THE IMPACT OF MATERIAL YIELD RELATED COST DRIVERS ON ECONOMIC IMPROVEMENT
THOMAS L. ALBRIGHT AND JAMES M. REEVE 20

THE MARGINAL APPROACH TO JOINT COST ALLOCATION: A MODEL FOR PRACTICAL APPLICATION
C. S. AGNES CHENG AND RENE P. MANES 44

MANAGEMENT CONTROL SYSTEMS FOR QUALITY: AN EMPIRICAL COMPARISON OF THE U.S. AND JAPANESE ELECTRONICS INDUSTRIES
SHIRLEY J. DANIEL AND WOLF D. REITSPERGER 64

PROFIT-LINKED PRODUCTIVITY MEASUREMENT
DON R. HANSEN, MARYANNE M. MOWEN, AND LAWRENCE H. HAMMER 79

MANAGEMENT CONTROL OF A FOREIGN SALES CORPORATION: SOME SPECIAL CONSIDERATIONS
FRED A. JACOBS AND ERNEST R. LARKINS 99

AN EXAMINATION OF THE ASSOCIATION BETWEEN ORGANIZATIONAL DESIGN FACTORS AND THE USE OF ACCOUNTING INFORMATION FOR MANAGERIAL PERFORMANCE EVALUATION
STEVEN E. KAPLAN AND JAMES T. MACKEY 116

A STUDY OF THE POST-COMPLETION AUDIT PRACTICES OF LARGE AMERICAN CORPORATIONS: EXPERIENCE FROM 1978 AND 1988
BETHANE JO PIERCE AND JEFFREY J. TSAY 131

A HEURISTIC FOR DETERMINING BUDGET-BASED CONTRACTS IN MULTI-PERIOD SETTINGS
DOUGLAS A. SCHROEDER 156

STRATEGIC COST MANAGEMENT: THE VALUE CHAIN PERSPECTIVE
JOHN K. SHANK AND VIJAY GOVINDARAJAN 179

THE HIDDEN COSTS OF SPECIALTY PRODUCTS
BIN SRINIDHI 198

A REVIEW AND EXTENSION OF USING PERFORMANCE REPORTS: A FIELD STUDY BASED ON PATH-GOAL THEORY
LESLIE W. WEISENFELD AND LARRY N. KILLOUGH 209

EDITORIAL POLICY 226

POLICY ON REPRODUCTIONS 226

INFORMATION FOR AUTHORS 227

Management Accounting Section of the American Accounting Association